

## DAFTAR PUSTAKA

- Ball, R., Kothari, S. P. dan Robin, A. 2000. *The Effect of International Institutional Factors on Properties of Accounting Earnings*. Journal of Accounting and Economics, 29, pp. 1–51.
- Burgstahler, D. C., Hail, L. dan Leuz, C. 2006. *The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms*. The Accounting Review, 81(5), pp. 983–1016.
- Barlev, Benzion dan Haddad, Joshua Rene. 2003. *Fair Value Accounting and The Management of The Firm*. Critical Perspectives on Accounting. 14, 383–415.
- Blackwell, David., Lester Dubins. 1962. *Merging of Opinions With Increasing Information*. Institute of Mathematical Statistics is Collaborating With Jstor To Digitize, Preserve, And Extend Access to The Annals of Mathematical Statistics.
- Danbolt, J dan Rees, W. 2008. *An Experiment in Fair Value Accounting: UK Investment Vehicle*. European Accounting Review, 17(2), pp. 271–303.
- Dietrich, J Richard., Marry S Harris, et all. 2001. *The Reliability of Investment Property Fair Value Estimates*. Journal of Accounting and Economics, 30. 125-158.
- Farahmita, Aria dan Siregar, Sylvia Veronica. 2012. *Faktor – Faktor Yang Mempengaruhi Kemungkinan Perusahaan Memilih Metode Nilai Wajar Untuk Properti Investasi*. ResearchGate.
- Ghozali, Imam. 2001. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit – Undip.

Handayani, RR Sri dan Agustono, Dwi Rachadi. 2009. *Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba*. Jurnal Bisnis dan Akuntansi Vol. 11, no.1, hal. 33-36.

Ikatan Akuntansi Indonesia. 2011. PSAK 13: Properti Investasi.

Khomsatun, Siti. 2016. *Penerapan Pengukuran Nilai Wajar PSAK-Konvergensi IFRS dan Dampaknya pad Pilihan Kebijakan Akuntansi di Indonesia*. JRAK Vol. 4, no.2, hal. 1-21.

Leuz, C, Nanda, D dan Wysocki, PD. 2003. *Earnings Management and Investor Protection: An International Comparison*, Journal of Financial Economics Vol. 69, no.3, pp. 505-527.

Muller, K, Riedl, E dan Sellhorn, T. 2010, *Mandatory Fair Value Accounting and Information Asymmetry: Evidence from the European Real Estate Industry*, Management Science, 57, 1138–1153

Quagli, A dan Avallone, F. 2010. *Fair Value or Cost Model? Drivers of Choice for IAS 40 in the Real Estate Industry*, European Accounting Review Vol. 19, No.3, 461 – 493.

Sari, Nieken Herma dan Nurmala, A. 2014. *Revenue Discretionary Model Pengukuran Manajemen Laba: Berdasarkan Sektor Industri Manufaktur di Bursa Efek Indonesia*, Jurnal Akuntansi dan Keuangan. Vol. 16, No. 1, 43 – 51.

Scott, William R. 2006. *Financial Accounting Theory: Fourth Edition*. Toronto: Prentice Hall.

Shanklin, Stephen B., Hunter, Debra R., dan Ehlen, Craig R. 2011. *A Retrospective View of The IFRS' Conceptual Path and Treatment of Fair Value Measurements in Financial Reporting*, Journal of Business and Economics Research, Vol. 9, No.3.

- Sonbay, Yolinda Yanti. 2010. *Perbandingan Biaya Historis dan Nilai Wajar. Kajian Akuntansi*, ISSN: 1979 4886.
- Sumodiningrat, Gunawan. 2007. *Ekonometrika Pengantar*. Yogyakarta: BPFE
- Sukendar, Heri W. 2012. *Konsep Nilai Wajar (Fair Value) Dalam Standar Akuntansi Berbasis IFRS di Indonesia Apa dan Bagaimana?*, Binus Business Review. Vol. 3 No. 1 93-106
- Taplin, Ross., Wei Yuan, et all. 2014. *The Use of Fair Value and Historical Cost Accounting for Investment Properties in China*. Australasian Accounting, Business and Finance Journal. Vol. 8 Issue 1, Article 6.
- Wassilah. 2005. *Hubungan Antara Informasi Asimetri dan Praktek Perataan Laba di Indonesia*. Jurnal Akuntansi dan Keuangan Indonesia. Vol. 2, No. 1.
- Watts, R & Zimmerman, JL. 1978. *Towards a Positive Theory of the Determination of Accounting Standards*. Accounting Review, Vol. 51, No. 1, pp. 112-134.
- Watts, R & Zimmerman, JL. 1990. *Positive Accounting Theory: A Ten Year Perspective*. The Accounting Review, Vol. 65, No. 1, pp. 131-156.
- Yamin, et al. 2011. *Regresi dan Korelasi dalam Genggaman Anda*. Jakarta: Salemba Empat.

<http://idx.co.id//>